

# EXHIBIT L



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~~January 23, 2007~~

**By Email**

Patryk J. Chudy  
Heller Ehrman LLP  
7 Times Square  
New York, NY 101036-6524

Re: In re Parmalat: Deposition Scheduling

Dear Patryk:

I write in response to your letter of January 18, 2007, regarding our intention to pursue depositions of certain individuals. We plan to pursue the deposition of Alberto Nagel and will contact you regarding the current status of this request. Further, we understand that class plaintiffs intend to pursue the deposition of Roberto Polegri, and we would like to participate in that deposition and be involved in its scheduling.

Please let me know if you have any questions.

Kind regards,

A handwritten signature in black ink, appearing to read "N. Edelman".

Norina I. Edelman

cc: All Counsel